CHECKLIST OF MANDATORY REQUIREMENTS
SALE BY AGREEMENT

AGREEMENT/SALE NO. _____   DATED _____

The following requirements should be fulfilled to lawfully initiate, process, conduct, and complete a tax sale by agreement under Part 6 of the Revenue and Taxation Code.

☐   Obtaining a signed Agreement form by agency or entity and the board of supervisors (§§3772, 3791, 3791.3, 3791.4, 3792 and 3795)

☐   Obtaining a document showing approval of the purchase price by the county board of supervisors and the Controller (when the county or state is purchasing property), and additional approval by the city when property is within the city's limits (§3775)

☐   Submitting one executed copy of the agreement to the Controller for approval (§3795)

☐   Obtaining an Authorization by Controller directing the tax collector to give notice of the agreement (§§3796 and 3797)

☐   Distributing one copy of the agreement sale package to each party (§3795)

☐   Mailing a Notice of Sale to each owner and party of interest (not less than 45 nor more than 60 days before the proposed sale) (§3799)

☐   Contacting, in person, each owner-occupant of property that is the primary residence of the last known assessee within a period of not more than 120 days nor less than 10 days prior to the date of sale. If contact in person is not possible, posting a notice on the property not less than five days prior to date of sale (§3704.7).

☐   Publishing a Notice of Sale in a newspaper of general circulation (the first publication shall be started not less than 21 days or not more than 60 days prior to the effective sale date) (§3798)

☐   Recording a Tax Deed to the Purchaser of Tax-Defaulted Property, conveying title to the purchasing agency or entity, and mailing a duplicate copy to the State Controller (§§3804, 3804.2, and 3805)

☐   Submitting a Report of Sale on all unsold parcels to the State Controller (§3811)

☐   Submitting a Report of Sale to the county assessor and the auditor (§3811)

☐   Notating the facts of the sale on the delinquent roll (abstract) and the current roll (§3813)

*All code section citations pertain to the Revenue and Taxation Code.

NOTE: Address all items mailed to the State Controller's Office as follows:
         State Controller's Office
         P. O. Box 942850
         Sacramento, CA 94250
         ATTN: Bureau of Local Government Policy and Reporting   **SCO 8-17-1 (1-11)**